

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>STRAWBERRY POINT</div> <div>CITY OF <u>STRAWBERRY POINT</u> , IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202201600000</div> <div>City Clerk/Administrator</div> <div>111 Commercial Street</div> <div>Strawberry Point, IA 52076</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	440,821		440,821	404,258	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	440,821		440,821	404,258	
Delinquent property taxes	0		0	0	
TIF revenues	29,226		29,226	28,250	
Other city taxes	133,680	0	133,680	140,263	
Licenses and permits	5,425	30	5,455	3,265	
Use of money and property	78,753	5,678	84,431	75,277	
Intergovernmental	174,461	0	174,461	183,174	
Charges for fees and service	178,135	1,520,855	1,698,990	1,782,557	
Special assessments	83,816	10,993	94,809	72,657	
Miscellaneous	115,246	12,415	127,661	114,686	
Other financing sources	763,171	931,994	1,695,165	1,695,165	
Total revenues and other sources	2,002,734	2,481,965	4,484,699	4,499,552	
Expenditures and Other Financing Uses					
Public safety	475,801	0	475,801	478,671	
Public works	170,312	0	170,312	191,338	
Health and social services	0	0	0	0	
Culture and recreation	239,041	0	239,041	246,275	
Community and economic development	53,370	0	53,370	58,298	
General government	129,356	0	129,356	128,286	
Debt service	197,283	0	197,283	202,507	
Capital projects	611,689	0	611,689	611,689	
Total governmental activities expenditures	1,876,852	0	1,876,852	1,917,064	
Business type activities	0	2,169,116	2,169,116	2,105,531	
Total ALL expenditures	1,876,852	2,169,116	4,045,968	4,022,595	
Other financing uses, including transfers out	93,171	356,994	450,165	450,165	
Total ALL expenditures/And other financing uses	1,970,023	2,526,110	4,496,133	4,472,760	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	32,711	-44,145	-11,434	26,792	
Beginning fund balance July 1, 2014	1,239,676	781,804	2,021,480	1,821,595	
Ending fund balance June 30, 2015	1,272,387	737,659	2,010,046	1,848,387	
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents		
General obligation debt	\$ 1,260,000	Other long-term debt	\$ 0		
Revenue debt	\$ 1,590,779	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 2,379,808	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/11/2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Elizabeth Jaster	→	563	933-4482		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/18/2015		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF STRAWBERRY POINT					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	273,194	116,852		50,775			440,821			440,821	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	273,194	116,852		50,775	0		440,821		T01	440,821	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	273,194	116,852		50,775	0	0	440,821			440,821	6			
7	TIF revenues			29,226				29,226		T01	29,226	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes	23,398						23,398		T15	23,398	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	1,492						1,492		T19	1,492	13			
14	Other local option taxes		108,790					108,790		T09	108,790	14			
15	TOTAL OTHER CITY TAXES	24,890	108,790	0	0	0	0	133,680	0		133,680	15			
16	Section B - LICENSES AND PERMITS	5,395	30					5,425	30	T29	5,455	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	15,097	559					15,656	5,678	U20	21,334	18			
19	Rents and royalties	63,097						63,097		U40	63,097	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	78,194	559	0	0	0	0	78,753	5,678		84,431	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		132,994					132,994		C46	132,994	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	132,994	0	0	0	0	132,994	0		132,994	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	17,218						17,218			17,218	63				
64	Library service	2,825						2,825		D89	2,825	64				
65	Township contributions	21,424						21,424		D89	21,424	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	41,467	0	0	0	0	0	41,467	0		41,467	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	41,467	132,994	0	0	0	0	174,461	0		174,461	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	133,261	A91	133,261	73				
74	Sewer							0	275,650	A8Ø	275,650	74				
75	Electric							0	1,111,944	A92	1,111,944	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	74,414						74,414		A81	74,414	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	89,956						89,956		A89	89,956	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	13,701						13,701		A61	13,701	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Copies/Fax	64						64			64	103
104	TOTAL CHARGES FOR SERVICE	178,135	0	0	0	0	0	178,135	1,520,855		1,698,990	104
105												105
106	Section F - SPECIAL ASSESSMENTS		4,530		79,286			83,816	10,993	U01	94,809	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0	8,500	U99	8,500	109
110	Sale of property and merchandise	3,510	10,000					13,510		U11	13,510	110
111	Fines	2,698						2,698		U30	2,698	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Donations	1,991	73,220					75,211			75,211	114
115	Reimbursements	7,924	2,996					10,920	2,570		13,490	115
116	Refunds	2,407						2,407	1,345		3,752	116
117	Trees Forever Grant		500					500			500	117
118	Baseball Park Grant	10,000						10,000			10,000	118
119								0			0	119
120	TOTAL MISCELLANEOUS	28,530	86,716	0	0	0	0	115,246	12,415		127,661	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	629,805	450,471	29,226	130,061	0	0	1,239,563	1,549,971		2,789,534	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				670,000			670,000	575,000	NR	1,245,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans				63,945			63,945	356,994		420,939	127				
128	Internal TIF loans and transfers in			13,411	15,815			29,226			29,226	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	0	13,411	749,760	0	0	763,171	931,994		1,695,165	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	629,805	450,471	42,637	879,821	0	0	2,002,734	2,481,965		4,484,699	132				
133												133				
134	Beginning fund balance July 1, 2014	84,268	446,514	9,570	42,857	656,467		1,239,676	781,804		2,021,480	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	714,073	896,985	52,207	922,678	656,467	0	3,242,410	3,263,769		6,506,179	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	122,543	37,809					160,352		E62	160,352	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	760						760		E89	760	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	59,132	29,624					88,756		E24	88,756	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	67,968	157,526					225,494		E32	225,494	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	439						439		E32	439	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	250,842	224,959	0	0	0	0	475,801			475,801	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		90,830					90,830		E44	90,830	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	79,482						79,482		E81	79,482	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	79,482	90,830	0	0	0	0	170,312			170,312	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF STRAWBERRY POINT							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	76,797	24,870					101,667		E52	101,667	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	5,272						5,272		E61	5,272	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	26,494	544					27,038		E61	27,038	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	42,369	6,292					48,661		E61	48,661	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation		24,540					24,540		E03	24,540	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	31,863						31,863		E61	31,863	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	182,795	56,246	0	0	0	0	239,041			239,041	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	9,786						9,786		E89	9,786	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		36,287					36,287		E89	36,287	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		6,000					6,000		E50	6,000	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	1,116	181					1,297		E29	1,297	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	10,902	42,468	0	0	0	0	53,370			53,370	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,300	829					10,129		E29	10,129	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	21,043	5,150					26,193		E23	26,193	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,692						5,692		E25	5,692	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	39,923						39,923		E31	39,923	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	47,419						47,419		E89	47,419	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	123,377	5,979	0	0	0	0	129,356			129,356	176
177	Section G — DEBT SERVICE							0			0	177
178	2012 GO Bond - Streets Principal & Interest				197,283			197,283			197,283	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	197,283	0	0	197,283			197,283	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Elkader Street Reconstruction					611,689		611,689			611,689	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	611,689	0	611,689			611,689	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	611,689	0	611,689			611,689	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	647,398	420,482	0	197,283	611,689	0	1,876,852			1,876,852	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF STRAWBERRY POINT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								105,690	E91	105,690	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								149,776	E80	149,776	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,554,234	E92	1,554,234	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								359,416		359,416	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,169,116		2,169,116	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	647,398	420,482	0	197,283	611,689	0	1,876,852	2,169,116		4,045,968	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out				63,945			63,945	356,994		420,939	255
256	Internal TIF loans/repayments and transfers out			29,226				29,226			29,226	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	29,226	63,945	0	0	93,171	356,994		450,165	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	647,398	420,482	29,226	261,228	611,689	0	1,970,023	2,526,110		4,496,133	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		298,191	22,981	661,450	44,778		1,027,400			1,027,400	264
265	Committed		82,737					82,737			82,737	265
266	Assigned		95,575					95,575			95,575	266
267	Unassigned	66,675						66,675			66,675	267
268	Total Governmental	66,675	476,503	22,981	661,450	44,778	0	1,272,387			1,272,387	268
269	Proprietary								737,659		737,659	269
270	Total ending fund balance June 30, 2015	66,675	476,503	22,981	661,450	44,778	0	1,272,387	737,659		2,010,046	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	714,073	896,985	52,207	922,678	656,467	0	3,242,410	3,263,769		6,506,179	271
272												272

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF STRAWBERRY POINT</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

<div><div>Part IV</div><div>SALARIES AND WAGES</div><div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div></div>									
						Amount - Omit cents			
Total salaries and wages paid.....						200 \$	392,116		

<div><div>Part V</div><div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div></div>									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	
2. Sewer utility	19U 1,003,000	29U	39U 71,000	49U	49U	49U 932,000	49U	189 30,090	
3. Electric utility	19U 315,000	29U 575,000	39U 231,221	49U	49U	49U 658,779		192 23,998	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	
10. 2012 Street	19U 1,415,000	29U	39U 155,000	49U 1,260,000	49U	49U	49U	189 41,783	
11.	19U	29U	39U	49U	49U	49U	49U	189	
12.	19U	29U	39U	49U	49U	49U	49U	189	
13.	19U	29U	39U	49U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	49U	189	
Total long-term debt	2,733,000	575,000	457,221	1,260,000	0	1,590,779	0	95,871	

B. Short-term debt									
				Amount - Omit cents					
Outstanding as of JULY 1, 2014				61V \$					
Outstanding as of JUNE 30, 2015				64V \$					

<div><div>Part VI</div><div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div><div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div></div>									
				Amount - Omit cents					
				\$	47,596,150		x .05 = \$		2,379,808

<div><div>Part VII</div><div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div></div>									
Type of asset	Amount - Omit cents								
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$			2,010,046	2,010,046		
REMARKS								V98	
An error on beginning & subsequently ending fund balances was realized from last fiscal year annual financial report. This error has been corrected on this fiscal year report.									